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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
<b>In re</b>	: <b>Chapter 11</b>
	:
<b>SEARS HOLDINGS CORPORATION, et al.,</b>	: <b>Case No. 18-23538 (RDD)</b>
	:
<b>Debtors.<sup>1</sup></b>	: <b>(Jointly Administered)</b>
-----X	

**CERTIFICATE OF NO OBJECTION PURSUANT TO 28 U.S.C. § 1746  
REGARDING DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION TO  
PROOFS OF CLAIMS AND/OR BALLOTS (DISALLOW, REDUCE OR RECLASSIFY)**

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19<sup>th</sup> Floor, New York, New York 10019.

TO THE HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE:

Pursuant to 28 U.S.C. § 1746, and in accordance with this Court's case management procedures set forth in the *Amended Order Implementing Certain Notice and Case Management Procedures*, entered on November 1, 2018 (ECF No. 405) (the "**Amended Case Management Order**"), the undersigned hereby certifies as follows:

1. On October 19, 2021, Sears Holdings Corporation and certain of its affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), filed the *Debtors' Thirty-Ninth Omnibus Objection to Proofs of Claim (Disallow, Reduce or Reclassify)* (ECF No. 9978) (the "**Omnibus Objection**").

2. In accordance with the Amended Case Management Order, the Debtors established a deadline for parties to file responses to the Omnibus Objection (the "**Response Deadline**"). The Response Deadline was set for November 2, 2021, at 4:00 p.m. (prevailing Eastern Time). The Amended Case Management Order provides that pleadings may be granted without a hearing, provided that no objections or other responsive pleadings have been filed on, or prior to, the relevant response deadline and the attorney for the entity who filed the pleading complies with the relevant procedural and notice requirements.

3. The Response Deadline has now passed and, to the best of my knowledge, with respect to the claims identified on **Exhibit A**, **Exhibit B**, **Exhibit C** and **Exhibit D** to the proposed order granting the relief requested in the Omnibus Objection (the "**Proposed Order**"), a copy of which is annexed hereto as **Exhibit 1** no responsive pleadings have been filed with the Court on the docket of the above-referenced cases in accordance with the procedures set forth in the Amended Case Management Order or served on counsel to the Debtors.

4. A redline of the Proposed Order marked against the version attached to the Omnibus Objection is attached hereto as **Exhibit 2**.

5. Accordingly, the Debtors respectfully request that the Proposed Order be entered in accordance with the procedures described in the Amended Case Management Order.

I declare that the foregoing is true and correct.

Dated: November 5, 2021  
New York, New York

/s/ Garrett A. Fail

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*Attorneys for Debtors*

*and Debtors in Possession*

**Exhibit A**

**Proposed Order**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
SEARS HOLDINGS CORPORATION, <i>et al.</i> ,	: Case No. 18-23538 (RDD)
	:
Debtors. <sup>1</sup>	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION  
TO PROOFS OF CLAIM AND/OR BALLOTS (DISALLOW, REDUCE OR  
RECLASSIFY)**

Upon the *Debtors' Thirty-Ninth Omnibus Objection to Proofs of Claim (Disallow, Reduce or Reclassify)*, filed October 19, 2021 (the "**Objection**"),<sup>2</sup> of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases, pursuant to section 502 under title 11 of the United States Code, and Rule 3007 of the Federal Rules of Bankruptcy Procedures, for an order reducing, reclassifying, and/or disallowing the Claims, all as more fully set forth in the Objection; and the Bankruptcy Court having

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRe Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19<sup>th</sup> Floor, New York, New York 10019.

<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and that the relief sought in the Objection is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT**

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, (i) the Disallowed Claims are disallowed in their entirety as set forth on **Exhibit 1**, (ii) the Reclassified Claims are reclassified to general unsecured claims as set forth on **Exhibit 2**, (iii) the Reduced Claims are reduced to the “*Remaining Administrative Claim*” amount as set forth on **Exhibit 3**, and (iv) the Amended and Superseded Claims are disallowed and expunged as set forth on **Exhibit 4**.<sup>3</sup>

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<sup>3</sup> Except with respect to the Amended and Superseded Claims, this Order does not disallow any asserted general unsecured claim portions of any claims listed on **Exhibit 1**, **Exhibit 2** or **Exhibit 3**.

3. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.

4. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

5. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, "**Transform**") or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Disallowed Claims listed on **Exhibit 1** hereto or the Reduced Claims listed on **Exhibit 3**, as to which all of Transform's rights and defenses are expressly reserved.

6. The terms and conditions of this Order are effective immediately upon entry.

Dated: \_\_\_\_\_, 2021  
White Plains, New York

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HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

**Exhibit 1**

**Disallowed Claims**



**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
1.	AJAX TOOL WORKS, INC.	182353801017195	N/A
2.	AMERICAN MECHANICAL SERVICES	182353801039918	N/A
3.	AMERICAN PAPER CORP	182353801017296	N/A
4.	ANGELINA COUNTY	182353801018109	N/A
5.	ANGELINA COUNTY	182353801013765	N/A
6.	ARISE VIRTUAL SOLUTIONS INC	N/A	20469
7.	B & G SALES INC	182353801016841	N/A
8.	BALDWIN COUNTY COLLECTOR	182353801036387	N/A
9.	CENTRA MARKETING & COMMUNICATIONS LLC	182353801042444	N/A
10.	CITY OF CHEROKEE, IA	182353801021723	N/A

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
11.	CITY OF CLINTON, OK	182353801021727	N/A
12.	CITY OF COOKEVILLE, TN	182353801021737	20224
13.	CITY OF ELYRIA - STORMWATER	182353801021772	N/A
14.	CITY OF PHILADELPHIA/SCHOOL DISTRICT OF PHILADELPHIA	182353801043419	N/A
15.	CITY OF POMPANO BEACH, FL	182353801021992	N/A
16.	CITY OF WINTER PARK, FL	182353801022143	N/A
17.	COCA-COLA CONSOLIDATED	182353801042537	N/A
18.	CONSUMERS ENERGY	182353801043464	N/A
19.	CURTIS 1000 INC.	182353801040108	N/A
20.	DEPARTMENT OF THE TREASURY - BANKRUPTCY SECTION*	N/A	5963

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
21.	DEPARTMENT OF TREASURY - BANKRUPTCY SECTION*	N/A	5934
22.	DESIGN INTERNATIONAL GROUP INC	182353801016577	N/A
23.	DUQUESNE LIGHT COMPANY	182353801043424	N/A
24.	FLORIDA CONSTRUCTION EXPERTS INC	182353801042301	N/A
25.	FORMAL DRESS SHOPS INC	182353801015511	N/A
26.	GALVESTON COUNTY WCID #1	182353801022363	N/A
27.	GIVE 5 TO CANCER, INC.	182353801042423	N/A
28.	GOODMARK USA INC	182353801014485	N/A
29.	HOLYOKE GAS & ELECTRIC DEPARTMENT	182353801022434	N/A
30.	HORIZON	182353801022437	N/A

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
31.	IMPERIAL IRRIGATION DISTRICT, CA	182353801022448	N/A
32.	INGRAM ELECTRO MEK INC	182353801041900	N/A
33.	INTELLISOURCE, INC.	182353801041931	N/A
34.	JAMES SMYTH OD	182353801014883	N/A
35.	JEFFERSON COUNTY	182353801018276	N/A
36.	JEFFERSON COUNTY	182353801018277	N/A
37.	JEFFERSON COUNTY	182353801025041	N/A
38.	JEFFERSON COUNTY	182353801018765	N/A
39.	JERRY LEIGH OF CALIFORNIA INC	182353801014893	N/A
41.	LBG DISTRIBUTION, INC.	182353801042339	N/A

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
42.	MERCY MEDICAL CENTER - NEW HAMPTON	182353801017670	N/A
43.	MERCY MEDICAL CENTER - NEW HAMPTON*	N/A	15011
44.	MUNICIPAL SANITARY AUTH-NEW KENSINGTON	182353801022654	N/A
45.	NATIONAL PRESTO INDUSTRIES INC*	182353801019435	16736
46.	NCR CORPORATION	182353801040530	N/A
47.	NIPSCO - NORTHERN INDIANA PUBLIC SERV CO	182353801022683	N/A
48.	NM TAXATION & REVENUE DEPARTMENT	N/A	26507
49.	NM TAXATION & REVENUE DEPARTMENT	N/A	8601
50.	NM TAXATION & REVENUE DEPARTMENT	N/A	26510
51.	NM TAXATION & REVENUE DEPARTMENT	N/A	8610

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
52.	NM TAXATION & REVENUE DEPARTMENT	N/A	26508
53.	NM TAXATION & REVENUE DEPARTMENT	N/A	8611
54.	NM TAXATION & REVENUE DEPARTMENT*	N/A	26509
55.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8831
56.	NM TAXATION & REVENUE DEPARTMENT*	N/A	8832
57.	NM TAXATION & REVENUE DEPARTMENT	N/A	8833
58.	NM TAXATION & REVENUE DEPARTMENT*	N/A	19819
59.	NM TAXATION & REVENUE DEPARTMENT CREDITOR NUMBER: 2264299	N/A	8595
60.	NOGA, GWAIN JOHN	182353801041967	N/A
61.	NOGA, GWAIN JOHN*	N/A	18546

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
62.	NOGA, GWAIN JOHN*	N/A	18546
64.	OTTER TAIL POWER COMPANY	182353801022729	N/A
65.	PACIFIC IMPORTS IND	182353801019699	N/A
66.	PACIFIC IMPORTS IND	182353801019701	N/A
67.	PALM BEACH COUNTY WATER UTILITIES DEPT	182353801022736	N/A
69.	PARK GREENHOUSE INC	182353801041339	N/A
70.	PENNSYLVANIA DEPARTMENT OF REVENUE*	N/A	20011
72.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	4271
73.	PENNSYLVANIA DEPARTMENT OF REVENUE	N/A	20433
74.	PORTER INTERNET SALES LLC	182353801019848	N/A

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
75.	PRAIRIE ELECTRIC COMPANY INC	182353801041388	N/A
76.	PRATT INDUSTRIES, INC.	182353801041391	N/A
77.	PROJECT 28 CLOTHING LLC	182353801019930	N/A
78.	PUTNAM COUNTY TAX COLLECTOR	182353801025782	N/A
81.	RESILION, LLC	182353801040645	N/A
82.	RETAIL CONTRACTING SERVICE INC.	182353801040650	N/A
86.	ROUND ROCK TAX ASSESSOR - COLLECTOR	182353801025851	N/A
87.	SAGINAW CHARTER TOWNSHIP, MI	182353801022829	N/A
88.	SELCO - 9258	182353801022845	N/A
90.	SID HARVEY INDUSTRIES, INC.	182353801041144	N/A

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.



**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
91.	SID HARVEY INDUSTRIES, INC.*	N/A	6466
92.	SIGNATURE SPRINGS LLC	182353801020402	N/A
93.	STOLAAS COMPANY DBSA TIC-TOK	182353801040755	N/A
95.	SVAP II HERNDON CENTRE, LLC	182353801026102	N/A
96.	TAYLOR COMMUNICATIONS, INC.	182353801040772	N/A
97.	TAYLOR COMMUNICATIONS, INC.*	N/A	5750
100.	THE STATE OF NEW JERSEY DIVISION OF EMPLOYER ACCOUNTS	N/A	13104
101.	TIPPECANOE COUNTY TREASURER	182353801026145	N/A
102.	TOWN OF EVA	182353801026196	N/A
103.	TOWN OF PIKE ROAD	182353801026256	N/A

This order applies to disallow all portions of claim and ballots asserted as secured or entitled to administrative or other priority; this order does not apply to claims asserted as general unsecured claims.

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
104.	TOWN OF SYLVANIA	182353801026292	N/A
105.	TOWN OF TRINITY	182353801026296	N/A
106.	TOWN OF TRINITY	182353801026295	N/A
107.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A
108.	VALPARAISO CITY UTILITIES	182353801023057	N/A
109.	VARIETY ACCESSORIES LLC	182353801021011	N/A
110.	VARIETY ACCESSORIES LLC*	N/A	14841
111.	VENTURA WATER	182353801023064	N/A
112.	VILLAGE OF HOFFMAN ESTATES, IL	182353801023092	N/A
113.	VOUGE TEX (PVT) LTD.	N/A	326

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 1 - Disallowed Claims**

Schedule of Claims to be Disallowed			
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.
115.	W.J. O' NEIL CHICAGO LLC	182353801043442	N/A
116.	W.J. O' NEIL CHICAGO LLC	N/A	6979
117.	WEISER SECURITY SERVICES INC	182353801041015	N/A
118.	WEWJA-WASHINGTON-E WASHINGTON JOINT AUTH	182353801023151	N/A

**Exhibit 2**

**Reclassified Claims**

**Debtors' Thirty-Ninth Omnibus Objection to Claims  
Exhibit 2 - Reclassified Claims**

**In re: Sears Holdings Corporation, et al.  
Case No. 18-23538 (RDD)**

Schedule of Claims to be Reclassified				
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount
2.	CURTIS 1000 INC.	N/A	5574	\$6,230.14
3.	INTELLISOURCE, INC.	N/A	7784	\$108,801.00
4.	MORROW, SANDRA	N/A	9441	\$1,000,000.00
5.	MORROW, SANDRA	N/A	9543	\$100,000,000.00
6.	MORROW, SANDRA	N/A	9617	\$100,000,000.00
7.	MORROW, SANDRA	N/A	9618	\$100,000,000.00
8.	MORROW, SANDRA	N/A	9678	\$100,000,000.00
9.	PROJECT 28 CLOTHING LLC	N/A	11285	\$7,607.60
10.	R. J. ACQUISITION CORP. DBA AD ART CO	182353801040639	8376	\$48,335.00
11.	REGENCY CENTERS, L.P. (AUSTIN, TX)	182353801018448	13485	\$42,579.87
12.	RESILION, LLC	N/A	1598	\$39,606.70
13.	SID HARVEY INDUSTRIES, INC.	N/A	6466	\$192,476.34
14.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	N/A	11314	\$245,053.12

**Exhibit 3**

**Reduced Claims**

**Debtors' Thirty-Ninth Omnibus Objection to Claims**  
**Exhibit 3 - Reduced Claims**

Schedule of Claims to be Reduced					
Ref #	Name of Claimant	Affected Ballot No.	Affected Proof of Claim No.	Asserted Amount	Remaining Administrative Claim
1.	6 SIGMA CONSTRUCTION	182353801042651	16632	\$353,390.18	\$38,659.75
2.	BRIGHTVIEW LANDSCAPES LLC	182353801043311	N/A	\$78,787.37	\$3,850.00
3.	CAP BARBELL INC	182353801016559	N/A	\$116,039.11	\$39,696.40
4.	CARMA LABORATORIES INC	182353801014147	N/A	\$5,431.68	\$444.91
5.	CONSUMER ELECTRONICS DISTRIBUTORS, INC.	182353801040090	991	\$59,131.57	\$15,591.87
7.	DIGITAL COMPLEX INC	182353801016786	N/A	\$58,098.00	\$2,565.00
9.	JEFFERSON COUNTY	182353801018766	20289	\$185,756.22	\$43,428.27
13.	TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC	182353801018429	N/A	\$245,053.12	\$3,173.94

**Exhibit 4**

**Amended and Superseded Claims**



**Debtors' Thirty-Ninth Omnibus Objection to Claims  
Exhibit 4 - Amended & Superseded Claims**

**In re: Sears Holdings Corporation, et al.  
Case No. 18-23538 (RDD)**

<b>Schedule of Claims Amended &amp; Superseded</b>			
<b>Ref #</b>	<b>Name of Claimant</b>	<b>Affected Proof of Claim No. to be Disallowed</b>	<b>Surviving Claim</b>
1.	ALLEGHENY COUNTY SOUTHWEST TAX COLLECTION DISTRICT	6796	26519
2.	NEW JERSEY DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT	3565	26516
3.	PENNSYLVANIA DEPARTMENT OF REVENUE	12240	20010
4.	PENNSYLVANIA DEPARTMENT OF REVENUE	19830	
5.	PENNSYLVANIA DEPARTMENT OF REVENUE	5338	19831
6.	PENNSYLVANIA DEPARTMENT OF REVENUE	8801	
7.	PENNSYLVANIA DEPARTMENT OF REVENUE	19464	
8.	PENNSYLVANIA DEPARTMENT OF REVENUE	4177	20011
9.	THE OHIO DEPARTMENT OF TAXATION	8826	20635
10.	THE OHIO DEPARTMENT OF TAXATION	10604	20343
11.	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	18341	26368

**Exhibit B**

**Redline**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X  
**In re** : **Chapter 11**  
:   
**SEARS HOLDINGS CORPORATION, et al.,** : **Case No. 18-23538 (RDD)**  
:   
**Debtors.<sup>1</sup>** : **(Jointly Administered)**  
-----X

**ORDER GRANTING DEBTORS' THIRTY-NINTH OMNIBUS OBJECTION  
OBJECTION TO PROOFS OF CLAIM AND/OR BALLOTS (DISALLOW, REDUCE OR  
RECLASSIFY)**

Upon the *Debtors' Thirty-Ninth Omnibus Objection to Proofs of Claim (Disallow, Reduce or Reclassify)*, filed October 19, 2021 (the "**Objection**"),<sup>2</sup> of Sears Holdings Corporation and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases, pursuant to section 502 under title 11 of the United States Code, and Rule 3007 of the Federal Rules of Bankruptcy Procedures, for an order reducing, reclassifying, and/or disallowing the Claims, all as more fully set forth in the Objection; and the Bankruptcy Court having jurisdiction to consider the Objection and the relief requested therein in accordance with 28 U.S.C. §§ 157(a)-(b) and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are as follows: Sears Holdings Corporation (0798); Kmart Holding Corporation (3116); Kmart Operations LLC (6546); Sears Operations LLC (4331); Sears, Roebuck and Co. (0680); ServiceLive Inc. (6774); SHC Licensed Business LLC (3718); A&E Factory Service, LLC (6695); A&E Home Delivery, LLC (0205); A&E Lawn & Garden, LLC (5028); A&E Signature Service, LLC (0204); FBA Holdings Inc. (6537); Innovel Solutions, Inc. (7180); Kmart Corporation (9500); MaxServ, Inc. (7626); Private Brands, Ltd. (4022); Sears Development Co. (6028); Sears Holdings Management Corporation (2148); Sears Home & Business Franchises, Inc. (6742); Sears Home Improvement Products, Inc. (8591); Sears Insurance Services, L.L.C. (7182); Sears Procurement Services, Inc. (2859); Sears Protection Company (1250); Sears Protection Company (PR) Inc. (4861); Sears Roebuck Acceptance Corp. (0535); SR – Rover de Puerto Rico, LLC (f/k/a Sears, Roebuck de Puerto Rico, Inc.) (3626); SYW Relay LLC (1870); Wally Labs LLC (None); SHC Promotions LLC (9626); Big Beaver of Florida Development, LLC (None); California Builder Appliances, Inc. (6327); Florida Builder Appliances, Inc. (9133); KBL Holding Inc. (1295); KLC, Inc. (0839); Kmart of Michigan, Inc. (1696); Kmart of Washington LLC (8898); Kmart Stores of Illinois LLC (8897); Kmart Stores of Texas LLC (8915); MyGofer LLC (5531); Rover Brands Business Unit, LLC (f/k/a Sears Brands Business Unit Corporation) (4658); Sears Holdings Publishing Company, LLC. (5554); Sears Protection Company (Florida), L.L.C. (4239); SHC Desert Springs, LLC (None); SOE, Inc. (9616); StarWest, LLC (5379); STI Merchandising, Inc. (0188); Troy Coolidge No. 13, LLC (None); BlueLight.com, Inc. (7034); Sears Brands, L.L.C. (4664); Sears Buying Services, Inc. (6533); Kmart.com LLC (9022); Sears Brands Management Corporation (5365); and SRE Holding Corporation (4816). The location of the Debtors' corporate headquarters is 1700 Broadway, 19<sup>th</sup> Floor, New York, New York 10019.

<sup>2</sup> Capitalized terms not otherwise herein defined shall have the meanings ascribed to such terms in the Objection.

Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Bankruptcy Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the relief requested in the Objection having been provided, and it appearing that no other or further notice need be provided in accordance with the Amended Case Management Order; and such notice having been adequate and appropriate under the circumstances, and it appearing that no other or further notice need be provided; ~~and the Court having held a hearing to consider the relief requested in the Objection on [ ] (the “Hearing”); and upon the record of the Hearing, and upon all of the proceedings had before the Bankruptcy Court;~~ and the Bankruptcy Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and that the relief sought in the Objection is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT**

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, (i) the Disallowed Claims are disallowed in their entirety as set forth on Exhibit A1, (ii) the Reclassified Claims are reclassified to general unsecured claims as set forth on Exhibit B2, (iii) the Reduced Claims are reduced to the “*Remaining Administrative Claim*” amount as set forth on Exhibit C3, and (iv) the Amended and Superseded Claims are disallowed and expunged as set forth on Exhibit D4.<sup>3</sup>
3. This Order shall not be deemed to waive, impair, release, or effect on any claims, causes of action the Debtors may hold against the Claimants, including but not limited to, claims under chapter 5 of the Bankruptcy Code, and all claims and causes of action against such Claimants shall be expressly preserved.

<sup>3</sup> Except with respect to the Amended and Superseded Claims, this Order does not disallow any asserted general unsecured claim portions of any claims listed on Exhibit A1, Exhibit B2 or Exhibit C3.

4. The Debtors, the Debtors' claims and noticing agent, Prime Clerk, and the Clerk of this Bankruptcy Court are authorized to take all actions necessary or appropriate to give effect to this Order.

5. Nothing in this Order or in the Objection (i) constitutes any finding or determination concerning the identification of the agreements that were assumed and assigned to Transform Holdco LLC or any of its affiliates (collectively, "Transform") or the liabilities, if any, associated therewith, or (ii) imposes any obligation on Transform to satisfy any of the Disallowed Claims listed on **Exhibit 1** hereto or the Reduced Claims listed on **Exhibit 3**, as to which all of Transform's rights and defenses are expressly reserved.

6. ~~5.~~ The terms and conditions of this Order are effective immediately upon entry.

Dated: \_\_\_\_\_, 2021  
White Plains, New York

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HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE